



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 130 SOUTH MAIN STREET  
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** LODI MUNICIPAL LIGHT AND WATER UTILITY

**Utility Address:** 130 SOUTH MAIN STREET

LODI, WI 53555

**When was utility organized?** 12/1/1984

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS ELIZABETH FRUEH

**Title:** DIRECTOR OF FINANCE

**Office Address:**

113 SOUTH MAIN STREET

LODI, WI 53555

**Telephone:** (608) 592 - 3247

**Fax Number:** (608) 592 - 3271

**E-mail Address:** efrueh@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** TIM HESSE

**Title:** UTILITY COMMISSION PRESIDENT

**Office Address:**

109 VILAS HIBBARD

LODI, WI 53555

**Telephone:** (608) 592 - 3051

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JAMES L. BLOCK**Title:** PARTNER**Office Address:** JOHNSON BLOCK AND COMPANY INC  
6314 ODANA ROAD  
MADISON, WI 53719**Telephone:** (608) 274 - 2002 EXT**Fax Number:** (608) 274 - 4320**E-mail Address:** JBLOCK@JOHNSONBLOCK.COM**Date of most recent audit report:** 2/18/2004**Period covered by most recent audit:** 1/03/03 TO 12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MARVIN DOLPHIN JR**Title:** UTILITY SUPERINTENDENT**Office Address:**  
113 S. MAIN STREET  
LODI, WI 53555**Telephone:** (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:** mdolphin@wppisys.org

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**Name of utility commission/committee:**    Lodi Utility Commission

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**Names of members of utility commission/committee:**MR MIKE BILKEY  
MR STEVE BROKISH  
MR TIM HESSE, PRESIDENT  
MR CHRIS MICHEL  
MR TIM STRATTON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,316,893	2,331,323	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,676,528	1,573,680	<b>2</b>
Depreciation Expense (403)	227,488	248,110	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	169,887	153,145	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,073,903</b>	<b>1,974,935</b>	
<b>Net Operating Income</b>	<b>242,990</b>	<b>356,388</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>242,990</b>	<b>356,388</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	17,832	47,673	<b>10</b>
Miscellaneous Nonoperating Income (421)	188,277	0	<b>11</b>
<b>Total Other Income</b>	<b>206,109</b>	<b>47,673</b>	
<b>Total Income</b>	<b>449,099</b>	<b>404,061</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	41,318	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>41,318</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>407,781</b>	<b>404,061</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	142,295	108,130	<b>14</b>
Amortization of Debt Discount and Expense (428)	9,322	7,105	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	38,836		<b>19</b>
<b>Total Interest Charges</b>	<b>112,781</b>	<b>115,235</b>	
<b>Net Income</b>	<b>295,000</b>	<b>288,826</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,688,483	1,407,225	<b>20</b>
Balance Transferred from Income (433)	295,000	288,826	<b>21</b>
Miscellaneous Credits to Surplus (434)	1,068,391	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	5,738	7,568	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,046,136</b>	<b>1,688,483</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,316,893		2,316,893	1
<b>Total (Acct. 400):</b>	<b>2,316,893</b>	<b>0</b>	<b>2,316,893</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,676,528		1,676,528	2
<b>Total (Acct. 401-402):</b>	<b>1,676,528</b>	<b>0</b>	<b>1,676,528</b>	
<b>Depreciation Expense (403):</b>				
Derived	227,488		227,488	3
<b>Total (Acct. 403):</b>	<b>227,488</b>	<b>0</b>	<b>227,488</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	169,887		169,887	5
<b>Total (Acct. 408):</b>	<b>169,887</b>	<b>0</b>	<b>169,887</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>242,990</b>	<b>0</b>	<b>242,990</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	17,832	0	17,832 11
<b>Total (Acct. 419):</b>	<b>17,832</b>	<b>0</b>	<b>17,832</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		102,386	102,386 12
Contributed Plant - Electric		85,891	85,891 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>188,277</b>	<b>188,277</b>
<b>TOTAL OTHER INCOME:</b>	<b>17,832</b>	<b>188,277</b>	<b>206,109</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		7,786	7,786 16
Depreciation Expense on Contributed Plant - Electric		33,532	33,532 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>41,318</b>	<b>41,318</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>41,318</b>	<b>41,318</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	142,295		142,295 19
<b>Total (Acct. 427):</b>	<b>142,295</b>	<b>0</b>	<b>142,295</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT	9,322		9,322 20
<b>Total (Acct. 428):</b>	<b>9,322</b>	<b>0</b>	<b>9,322</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
CAPITALIZED INTEREST	38,836		38,836 24
<b>Total (Acct. 432):</b>	<b>38,836</b>	<b>0</b>	<b>38,836</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>112,781</b>	<b>0</b>	<b>112,781</b>
<b>NET INCOME:</b>	<b>148,041</b>	<b>146,959</b>	<b>295,000</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,688,483	0	1,688,483 25
<b>Total (Acct. 216):</b>	<b>1,688,483</b>	<b>0</b>	<b>1,688,483</b>
<b>Balance Transferred from Income (433):</b>			
Derived	148,041	146,959	295,000 26
<b>Total (Acct. 433):</b>	<b>148,041</b>	<b>146,959</b>	<b>295,000</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CONTRIBUTIONS IN AID CLOSED TO SURPLUS	0	1,068,391	1,068,391 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,068,391</b>	<b>1,068,391</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
CHRISTMAS LIGHTS, BALLPARK, BANNERS	5,738	0	5,738 30
<b>Total (Acct. 439)--Debit:</b>	<b>5,738</b>	<b>0</b>	<b>5,738</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,830,786</b>	<b>1,215,350</b>	<b>3,046,136</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	505,515	1,811,378	0	0	<b>2,316,893</b>	<b>1</b>
Less: interdepartmental sales	1,837	16,757	0	0	<b>18,594</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	672	1,450			<b>2,122</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>503,006</b>	<b>1,793,171</b>	<b>0</b>	<b>0</b>	<b>2,296,177</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	86,886	11,095	<b>97,981</b>	<b>1</b>
Electric operating expenses	149,374	18,436	<b>167,810</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	11,300	600	<b>11,900</b>	<b>8</b>
Electric utility plant accounts	41,219	5,546	<b>46,765</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	35,677	(35,677)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>324,456</b>	<b>0</b>	<b>324,456</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	8,199,388	7,393,846	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,646,421	2,051,510	2
<b>Net Utility Plant</b>	<b>5,552,967</b>	<b>5,342,336</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>5,552,967</b>	<b>5,342,336</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	60,990	144,681	9
<b>Total Other Property and Investments</b>	<b>60,990</b>	<b>144,681</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	503,424		10
Special Deposits (132-134)	1,998,107	0	11
Working Funds (135)			12
Temporary Cash Investments (136)		963,752	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	276,134	300,216	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	79,837	78,809	19
Prepayments (165)	0	3,296	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,857,502</b>	<b>1,346,073</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	61,828	34,631	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>61,828</b>	<b>34,631</b>	
<b>Total Assets and Other Debits</b>	<b>8,533,287</b>	<b>6,867,721</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,046,136	1,688,483	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,249,604</b>	<b>2,891,951</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,906,947	2,146,569	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	27,895	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,934,842</b>	<b>2,146,569</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	128,738	129,696	<b>33</b>
Payables to Municipality (233)	14,375	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	145,615	134,479	<b>36</b>
Interest Accrued (237)	28,088	17,745	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	20,913	22,198	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>337,729</b>	<b>304,118</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	11,112	13,045	<b>44</b>
<b>Total Deferred Credits</b>	<b>11,112</b>	<b>13,045</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,512,038	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>8,533,287</b>	<b>6,867,721</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,524,422	0	0	3,869,424	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,231,262	0	0	3,209,163	2
Utility Plant in Service - Contributed Plant (101.2)	693,367	0	0	989,328	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				76,268	9
<b>Total Utility Plant</b>	<b>3,924,629</b>	<b>0</b>	<b>0</b>	<b>4,274,759</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	592,132	0	0	1,569,325	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	98,186	0	0	386,778	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>690,318</b>	<b>0</b>	<b>0</b>	<b>1,956,103</b>	
<b>Net Utility Plant</b>	<b>3,234,311</b>	<b>0</b>	<b>0</b>	<b>2,318,656</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	576,663	1,474,847			<b>2,051,510</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	77,506	149,982			<b>227,488</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,835				<b>4,835</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Audit Adjustment		1,931			<b>1,931</b>	<b>12</b>
<b>Total credits</b>	<b>82,341</b>	<b>151,913</b>	<b>0</b>	<b>0</b>	<b>234,254</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	66,872	57,434			<b>124,306</b>	<b>15</b>
Cost of removal	0	0			<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>66,872</b>	<b>57,434</b>	<b>0</b>	<b>0</b>	<b>124,306</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>592,132</b>	<b>1,569,326</b>	<b>0</b>	<b>0</b>	<b>2,161,458</b>	<b>20</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	7,786	33,532			41,318	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	90,400	353,247			443,647	10
<b>Total credits</b>	<b>98,186</b>	<b>386,779</b>	<b>0</b>	<b>0</b>	<b>484,965</b>	11
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Balance end of year (111.2)</b>	<b>98,186</b>	<b>386,779</b>	<b>0</b>	<b>0</b>	<b>484,965</b>	18

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			69,313		69,313	65,353	3
<b>Total Electric Utility</b>					<b>69,313</b>	<b>65,353</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	69,313	65,353	1
Water utility (154)	10,524	13,456	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>79,837</b>	<b>78,809</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 G.O. REFUNDING BONDS	4,169	0	13,427	<b>1</b>
2001 MORTGAGE REVENUE BONDS	1,658	0	15,376	<b>2</b>
2003 MORTGAGE REVENUE BONDS	1,080	34105	33,025	<b>3</b>
<b>Total</b>			<b>61,828</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>4</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,203,468	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,203,468</u></b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	361,947	<b>1</b>
1999 GO BONDS	09/01/1999	05/01/2019	5.12%	1,215,000	<b>2</b>
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.84%	465,000	<b>3</b>
2003 MORTGAGE REVENUE BONDS	06/01/2003	05/01/2023	4.03%	1,865,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>3,906,947</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 3,906,947**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2003 UNFUNDED PENSION LOAN	03/01/2003	03/01/2012	0.35%	27,895	1
<b>Total for Account 224</b>				<b>27,895</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	134,479	1
<b>Accruals:</b>		
Charged water department expense	75,338	2
Charged electric department expense	94,548	3
Charged sewer department expense	1,697	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>171,583</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,479	6
Social Security taxes	19,507	7
PSC Remainder Assessment	2,713	8
<b>Other (explain):</b>		
Gross Revenues	3,748	9
<b>Total payments and other debits</b>	<b>160,447</b>	
<b>Balance end of year</b>	<b>145,615</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2003 MRB'S	0	38,837	27,741	11,096	1
1998 GO REFUNDING	2,742	15,532	15,762	2,512	2
1999 GO BONDS	11,211	65,885	66,230	10,866	3
2001 MRB'S	3,792	22,041	22,219	3,614	4
<b>Subtotal</b>	<b>17,745</b>	<b>142,295</b>	<b>131,952</b>	<b>28,088</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,745</b>	<b>142,295</b>	<b>131,952</b>	<b>28,088</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND FOR BONDS	60,990	4
<b>Total (Acct. 126):</b>	<b>60,990</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
REDEMPTION ACCOUNT FOR BOND PAYMENTS	166,453	7
CONSTRUCTION ACCOUNT	1,650,641	8
BOND RESERVE ACCOUNT	181,013	9
<b>Total (Acct. 134):</b>	<b>1,998,107</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	44,395	11
Electric	231,739	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>276,134</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		18
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC	7,815	25
WATER	6,560	26
<b>Total (Acct. 233):</b>	<b>14,375</b>	
<b>Other Deferred Credits (253):</b>		
LOW INCOME ASSISTANCE	6,970	27
ENERGY CONSERVATION	4,142	28
<b>Total (Acct. 253):</b>	<b>11,112</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,073,541	3,087,976	0	0	<b>6,161,517</b>	<b>1</b>
Materials and Supplies	11,990	67,333	0	0	<b>79,323</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	584,397	1,522,086	0	0	<b>2,106,483</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>2,501,134</b>	<b>1,633,223</b>	<b>0</b>	<b>0</b>	<b>4,134,357</b>	
Net Operating Income	147,599	95,391	0	0	<b>242,990</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.90%</b>	<b>5.84%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.88%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

none

---

**2. Leaseholder changes.**

none

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**3. Extensions of service.**

730 feet of 8" water mains and 2 hydrants on Sunset Drive  
837 feet of 8" water mains and 1 hydrant on Prairie Stone Road  
.193 miles of single phase in Pebblestone

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**4. Estimated changes in revenues due to rate changes.**

no rate changes in 2003

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**5. Obligations incurred or assumed, excluding commercial paper.**

none

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**6. Formal proceedings with the Public Service Commission.**

rate case for Electric was approved January 15, 2004

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**7. Any additional matters.**

none



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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	608,601	903,437	0	0	0	<b>1,512,038</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	608,601	903,437				<b>1,512,038</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	499,048	491,798	1
<b>Total Sales of Water</b>	<b>499,048</b>	<b>491,798</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,135	1,509	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,332	5,750	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>6,467</b>	<b>7,259</b>	
<b>Total Operating Revenues</b>	<b>505,515</b>	<b>499,057</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	24,123	17,238	8
Pumping Expenses (620-633)	16,994	14,297	9
Water Treatment Expenses (640-652)	5,212	2,780	10
Transmission and Distribution Expenses (660-678)	59,262	33,307	11
Customer Accounts Expenses (901-905)	21,215	19,582	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	78,265	55,134	14
<b>Total Operation and Maintenance Expenses</b>	<b>205,071</b>	<b>142,338</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	77,506	80,086	15
Amortization Expense (404-407)		0	16
Taxes (408)	75,339	67,820	17
<b>Total Other Operating Expenses</b>	<b>152,845</b>	<b>147,906</b>	
<b>Total Operating Expenses</b>	<b>357,916</b>	<b>290,244</b>	
<b>NET OPERATING INCOME</b>	<b>147,599</b>	<b>208,813</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,030	53,583	184,436	4
Commercial	122	15,532	42,743	5
Industrial	5	41,667	81,152	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,157</b>	<b>110,782</b>	<b>308,331</b>	
Private Fire Protection Service (462)	7		4,123	7
Public Fire Protection Service (463)	1		166,967	8
Other Sales to Public Authorities (464)	23	6,685	17,790	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	101	1,837	12
<b>Total Sales of Water</b>	<b>1,190</b>	<b>117,568</b>	<b>499,048</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	166,967	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>166,967</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,135	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,135</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,727	10
<b>Other (specify):</b>		
SPECIAL ASSESSMENT LETTER REQUESTS	605	11
<b>Total Other Water Revenues (474)</b>	<b>5,332</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	<b>1</b>
Operation Labor and Expenses (601)	24,123	17,238	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)		0	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>24,123</b>	<b>17,238</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	14,686	12,616	<b>17</b>
Pumping Labor and Expenses (624)		0	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)		0	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)	1,066	1,004	<b>22</b>
Maintenance of Structures and Improvements (631)		0	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	1,242	677	<b>25</b>
<b>Total Pumping Expenses</b>	<b>16,994</b>	<b>14,297</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	<b>26</b>
Chemicals (641)	5,212	2,780	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>5,212</b>	<b>2,780</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	12,961	7,421	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	4,227	8,904	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	1,347	4,085	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	25,418	7,213	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	5,170	1,422	<b>46</b>
Maintenance of Meters (676)	2,165	2,805	<b>47</b>
Maintenance of Hydrants (677)	7,376	1,236	<b>48</b>
Maintenance of Miscellaneous Plant (678)	598	221	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>59,262</b>	<b>33,307</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	3,084	2,985	<b>51</b>
Customer Records and Collection Expenses (903)	17,459	16,032	<b>52</b>
Uncollectible Accounts (904)	672	565	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>21,215</b>	<b>19,582</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	738	714	<b>56</b>
Office Supplies and Expenses (921)	6,227	5,997	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	7,247	5,869	<b>59</b>
Property Insurance (924)	6,738	5,488	<b>60</b>
Injuries and Damages (925)		0	<b>61</b>
Employee Pensions and Benefits (926)	31,465	14,647	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	18,645	10,362	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	7,205	12,057	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>78,265</b>	<b>55,134</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>205,071</b>	<b>142,338</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		69,132	64,702	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,697	1,500	2
<b>Net property tax equivalent</b>		<b>67,435</b>	<b>63,202</b>	
Social Security		7,318	4,121	3
PSC Remainder Assessment		586	497	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>75,339</b>	<b>67,820</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219510				3
County tax rate	mills		5.102010				4
Local tax rate	mills		8.659720				5
School tax rate	mills		12.647360				6
Voc. school tax rate	mills		1.496080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.124680</b>				10
Less: state credit	mills		1.691920				11
<b>Net tax rate</b>	mills		<b>26.432760</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.659720</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.143440</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.803160</b>				17
<b>Total Tax Rate</b>	mills		<b>28.124680</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810788</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.432760</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.431371</b>				21
Utility Plant, Jan. 1	\$	3,524,422	3,524,422				22
Materials & Supplies	\$	13,456	13,456				23
<b>Subtotal</b>	\$	<b>3,537,878</b>	<b>3,537,878</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,537,878</b>	<b>3,537,878</b>				26
Assessment Ratio	dec.		0.911769				27
<b>Assessed Value</b>	\$	<b>3,225,727</b>	<b>3,225,727</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.431371</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,132</b>	<b>69,132</b>				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>69,132</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	394,844	1,317	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>396,044</b>	<b>1,317</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	257,538		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	272,742	15,201	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,215		20
<b>Total Pumping Plant</b>	<b>531,495</b>	<b>15,201</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,755		23
<b>Total Water Treatment Plant</b>	<b>16,755</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			396,161	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	397,361	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			257,538	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			287,943	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,215	20
<b>Total Pumping Plant</b>	0	0	546,696	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,755	23
<b>Total Water Treatment Plant</b>	0	0	16,755	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	22,620		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	291,337		26
Transmission and Distribution Mains (343)	1,413,596	268,952	27
Fire Mains (344)	0		28
Services (345)	287,617	34,051	29
Meters (346)	177,997	34,489	30
Hydrants (348)	197,298	12,206	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,390,465</b>	<b>349,698</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,612	2,623	34
Office Furniture and Equipment (391)	9,996		35
Computer Equipment (391.1)	22,287	1,661	36
Transportation Equipment (392)	35,530	9,332	37
Stores Equipment (393)	487	656	38
Tools, Shop and Garage Equipment (394)	17,304	1,825	39
Laboratory Equipment (395)	9,699		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	79,038		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,710		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>189,663</b>	<b>16,097</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,524,422</b>	<b>382,313</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,524,422</b>	<b>382,313</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			22,620	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			291,337	26
Transmission and Distribution Mains (343)	59,655	(451,895)	1,170,998	27
Fire Mains (344)			0	28
Services (345)		(96,602)	225,066	29
Meters (346)	5,950		206,536	30
Hydrants (348)	1,267	(60,104)	148,133	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>66,872</b>	<b>(608,601)</b>	<b>2,064,690</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			11,235	34
Office Furniture and Equipment (391)			9,996	35
Computer Equipment (391.1)			23,948	36
Transportation Equipment (392)			44,862	37
Stores Equipment (393)			1,143	38
Tools, Shop and Garage Equipment (394)			19,129	39
Laboratory Equipment (395)			9,699	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			79,038	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			6,710	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>205,760</b>	
<b>Total utility plant in service directly assignable</b>	<b>66,872</b>	<b>(608,601)</b>	<b>3,231,262</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>66,872</b>	<b>(608,601)</b>	<b>3,231,262</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		45,456	27
Fire Mains (344)			28
Services (345)		33,910	29
Meters (346)			30
Hydrants (348)		5,400	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>84,766</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>84,766</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>84,766</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		451,895	497,351 27
Fire Mains (344)			0 28
Services (345)		96,602	130,512 29
Meters (346)			0 30
Hydrants (348)		60,104	65,504 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>608,601</b>	<b>693,367</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>608,601</b>	<b>693,367</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>608,601</b>	<b>693,367</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	26,206	2.94%	11,628	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>26,206</b>		<b>11,628</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	40,453	2.44%	6,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	42,357	4.00%	11,214	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	604	4.29%	52	15
<b>Total Pumping Plant</b>	<b>83,414</b>		<b>17,550</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	11,991	6.00%	1,005	17
<b>Total Water Treatment Plant</b>	<b>11,991</b>		<b>1,005</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	35,896	1.87%	5,448	19
Transmission and Distribution Mains (343)	174,142	0.93%	9,917	20
Fire Mains (344)	0			21
Services (345)	71,749	2.09%	4,348	22
Meters (346)	55,344	5.03%	9,671	23
Hydrants (348)	36,012	1.59%	2,268	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					37,834	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	37,834	
321					46,737	8
322					0	9
323					0	10
324					0	11
325					53,571	12
326					0	13
327					0	14
328					656	15
	0	0	0	0	100,964	
331					0	16
332					12,996	17
	0	0	0	0	12,996	
341					0	18
342					41,344	19
343	59,655				124,404	20
344					0	21
345					76,097	22
346	5,950				59,065	23
348	1,267				37,013	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>373,143</b>		<b>31,652</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	3,386	2.25%	223	26
Office Furniture and Equipment (391)	6,063	5.83%	583	27
Computer Equipment (391.1)	18,735	26.67%	5,213	28
Transportation Equipment (392)	30,323	10.50%	5,173	29
Stores Equipment (393)	154	5.83%	48	30
Tools, Shop and Garage Equipment (394)	6,952	5.83%	1,062	31
Laboratory Equipment (395)	1,630	5.83%	565	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	13,005	9.17%	7,248	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	1,661	5.83%	391	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>81,909</b>		<b>20,506</b>	
<b>Total accum. prov. directly assignable</b>	<b>576,663</b>		<b>82,341</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>576,663</b>		<b>82,341</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>66,872</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>337,923</u>	
390					3,609	26
391					6,646	27
391.1					23,948	28
392					35,496	29
393					202	30
394					8,014	31
395					2,195	32
396					0	33
397					20,253	34
397.1					0	35
398					2,052	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,415</u>	
	<u>66,872</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>592,132</u>	
					0	38
	<u>66,872</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>592,132</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	4,414	20
Fire Mains (344)				21
Services (345)		2.09%	2,373	22
Meters (346)				23
Hydrants (348)		1.59%	999	24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				55,462	59,876 20
344					0 21
345				24,000	26,373 22
346					0 23
348				10,938	11,937 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>7,786</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>7,786</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>7,786</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	90,400	98,186
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	90,400	98,186
					0 38
	0	0	0	90,400	98,186

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,304	7,304	1
February			6,780	6,780	2
March			7,235	7,235	3
April			6,916	6,916	4
May			7,737	7,737	5
June			11,537	11,537	6
July			21,089	21,089	7
August			19,641	19,641	8
September			17,417	17,417	9
October			8,047	8,047	10
November			6,708	6,708	11
December			7,217	7,217	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>127,628</b>	<b>127,628</b>	
Less: Water sold				117,568	13
Volume pumped but not sold				10,060	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction				1,394	17
Non-utility volume NOT included in water sales				1,625	18
Total volume not sold but accounted for				3,119	19
Volume pumped but unaccounted for				6,941	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,114	23
Date of maximum: 7/12/2003					24
Cause of maximum:					25
Lodi Canning Company					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				68	26
Date of minimum: 4/6/2003					27
Total KWH used for pumping for the year				201,024	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
COLUMBUS STREET	2	334	12	156,000	Yes	<b>1</b>
CHESTNUT/STRANGWAY	3	300	18	146,000	Yes	<b>2</b>
SAUK STREET	4	406	14	45,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	COLUMBUS STREET	COLUMBUS STREET	STRANGWAY AVENUE	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	<b>5</b>
Year Installed	1935	1986	1997	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	500	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	<b>9</b>
Year Installed	1935	1986	1997	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	50	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4			<b>14</b>
Location	SAUK STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	GOULDS			<b>18</b>
Year Installed	2000			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,000			<b>21</b>
Pump Motor or Standby Engine Mfr	ELEC MOTOR INTENTL 549			<b>22</b>
Year Installed	2000			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	125			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1951	1962	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	184	92	65	10
				11
Total capacity in gallons (actual)	185,400	146,000	200,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	588	0	404	0	184
M	D	3.000	0	0	0	0	0
M	D	4.000	19,811	0	859	0	18,952
M	D	6.000	29,541	648	1,934	0	28,255
M	D	8.000	28,041	3,245	750	0	30,536
M	D	10.000	3,616	2,130	0	0	5,746
M	D	12.000	8,696	0	0	0	8,696
Total Within Municipality			90,293	6,023	3,947	0	92,369
Total Utility			90,293	6,023	3,947	0	92,369

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0	0	10		1
L	0.625	193	0	2	0	191		2
M	0.750	334	0	14	0	320		3
M	1.000	402	45	0	0	447	46	4
M	1.250	4	0	1	0	3		5
M	1.500	40	0	0	0	40		6
M	2.000	26	0	0	0	26	4	7
M	4.000	2	0	0	0	2		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,012</b>	<b>45</b>	<b>17</b>	<b>0</b>	<b>1,040</b>	<b>50</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,159	95	119	(10)	1,125	138	1
1.000	28	8	0	(4)	32	0	2
1.250	2	0	0	(1)	1	1	3
1.500	13	3	0	(4)	12	3	4
2.000	18	4	0	(6)	16	6	5
3.000	5	0	0	0	5	2	6
4.000	0	0	0	0	0	0	7
6.000	2	0	0	0	2	1	8
8.000	1	0	0	0	1	1	9
10.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>1,229</b>	<b>110</b>	<b>119</b>	<b>(25)</b>	<b>1,195</b>	<b>153</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,024	91	2	6		2	1,125	1
1.000	6	17	1	4		4	32	2
1.250	0	1	0	0		0	1	3
1.500	0	5	1	1		5	12	4
2.000	0	8	0	7		1	16	5
3.000	0	0	0	5		0	5	6
4.000	0	0	0	0		0	0	7
6.000	0	0	1	0	1	0	2	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	1	0	1	10
<b>Total:</b>	<b>1,030</b>	<b>122</b>	<b>5</b>	<b>23</b>	<b>3</b>	<b>12</b>	<b>1,195</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	148	9	3		154	2
<b>Total Fire Hydrants</b>	<b>148</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>154</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	154
Number of distribution system valves end of year:	414
Number of distribution valves operated during year:	414

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 673 increased because of numerous main breaks in 2003

Account 926 increased due to \$6441 of unpaid pension liability being paid off and the addition of a full time employee.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 343, 345, and 348 reflect Contributions in Aid of Capital

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments to 343, 345, and 348 reflect the beginning balance for CIAC.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed either from Utility reserves or by Developers. No additions were assessed against property owners or deferred.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

3A. 14 Services added were financed using Utility Reserves. 44 new services were financed by developers. The cost of the services financed by developers is recorded using actual costs. Total cost for services added by developers were \$30,140.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Retirement was not recorded for permanently disconnected water services during 2003. \$3,532 should have been recorded but was not. This error will be corrected in 2004.

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### Meters (Page W-23)

Explain all reported adjustments.

The adjustments reflect a correction to previously reported meter count because of property record corrections.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,795,337	1,821,497	1
<b>Total Sales of Electricity</b>	<b>1,795,337</b>	<b>1,821,497</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	5,163	3,724	2
Miscellaneous Service Revenues (451)	1,780	5,827	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,920	420	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,178	798	7
<b>Total Other Operating Revenues</b>	<b>16,041</b>	<b>10,769</b>	
<b>Total Operating Revenues</b>	<b>1,811,378</b>	<b>1,832,266</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	1,209,252	1,190,753	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	90,358	86,758	10
Customer Accounts Expenses (901-905)	50,739	56,630	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	121,108	97,201	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,471,457</b>	<b>1,431,342</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	149,982	168,024	14
Amortization Expense (404-407)		0	15
Taxes (408)	94,548	85,325	16
<b>Total Other Expenses</b>	<b>244,530</b>	<b>253,349</b>	
<b>Total Operating Expenses</b>	<b>1,715,987</b>	<b>1,684,691</b>	
<b>NET OPERATING INCOME</b>	<b>95,391</b>	<b>147,575</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,163	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,163</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	1,780	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,780</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM POLES AND ISOLATORS	7,920	5
<b>Total Rent from Electric Property (454)</b>	<b>7,920</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
REQUESTS FOR SPECIAL ASSESSMENT NOTIFICATION	1,178	7
<b>Total Other Electric Revenues (456)</b>	<b>1,178</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	1,209,252	1,190,753	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>1,209,252</b>	<b>1,190,753</b>	
<b>Total Power Production Expenses</b>	<b>1,209,252</b>	<b>1,190,753</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)		7,070	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	8,543	7,967	<b>52</b>
Overhead Line Expenses (583)		0	<b>53</b>
Underground Line Expenses (584)		0	<b>54</b>
Street Lighting and Signal System Expenses (585)	2,051	1,976	<b>55</b>
Meter Expenses (586)	2,254	3,063	<b>56</b>
Customer Installations Expenses (587)		0	<b>57</b>
Miscellaneous Distribution Expenses (588)		0	<b>58</b>
Rents (589)		0	<b>59</b>
Maintenance Supervision and Engineering (590)		0	<b>60</b>
Maintenance of Structures (591)		0	<b>61</b>
Maintenance of Station Equipment (592)		0	<b>62</b>
Maintenance of Overhead Lines (593)	61,750	50,459	<b>63</b>
Maintenance of Underground Lines (594)		0	<b>64</b>
Maintenance of Line Transformers (595)	4,775	13,704	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	3,557	2,519	<b>66</b>
Maintenance of Meters (597)		0	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	7,428	0	<b>68</b>
<b>Total Distribution Expenses</b>	<b>90,358</b>	<b>86,758</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>69</b>
Meter Reading Expenses (902)	5,400	5,553	<b>70</b>
Customer Records and Collection Expenses (903)	43,889	37,363	<b>71</b>
Uncollectible Accounts (904)	1,450	13,714	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)		0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>50,739</b>	<b>56,630</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)		0	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	<b>77</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	1,107	1,071	<b>78</b>
Office Supplies and Expenses (921)	11,831	10,613	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>80</b>
Outside Services Employed (923)	16,580	17,191	<b>81</b>
Property Insurance (924)	10,904	8,627	<b>82</b>
Injuries and Damages (925)		0	<b>83</b>
Employee Pensions and Benefits (926)	49,212	30,377	<b>84</b>
Regulatory Commission Expenses (928)	1,090	3	<b>85</b>
Duplicate Charges -- Credit (929)		0	<b>86</b>
Miscellaneous General Expenses (930)	30,384	29,319	<b>87</b>
Rents (931)		0	<b>88</b>
Maintenance of General Plant (932)		0	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>121,108</b>	<b>97,201</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,471,457</b>	<b>1,431,342</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		76,484	69,777	<b>1</b>
Social Security		12,189	10,677	<b>2</b>
Wisconsin Gross Receipts Tax		3,748	3,165	<b>3</b>
PSC Remainder Assessment		2,127	1,706	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>94,548</b>	<b>85,325</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219510				3
County tax rate	mills		5.102010				4
Local tax rate	mills		8.659720				5
School tax rate	mills		12.647360				6
Voc. school tax rate	mills		1.496080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.124680</b>				10
Less: state credit	mills		1.691920				11
<b>Net tax rate</b>	mills		<b>26.432760</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.659720</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.143440</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.803160</b>				17
<b>Total Tax Rate</b>	mills		<b>28.124680</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810788</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.432760</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.431371</b>				21
Utility Plant, Jan. 1	\$	<b>3,870,228</b>	3,870,228				22
Materials & Supplies	\$	<b>65,353</b>	65,353				23
<b>Subtotal</b>	\$	<b>3,935,581</b>	<b>3,935,581</b>				24
Less: Plant Outside Limits	\$	<b>21,433</b>	21,433				25
<b>Taxable Assets</b>	\$	<b>3,914,148</b>	<b>3,914,148</b>				26
Assessment Ratio	dec.		0.911769				27
<b>Assessed Value</b>	\$	<b>3,568,799</b>	<b>3,568,799</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.431371</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>76,484</b>	<b>76,484</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>76,484</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	49,111		34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	445,579	5,853	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	600,498	25,137	38
Overhead Conductors and Devices (365)	551,158	12,121	39
Underground Conduit (366)	14,295		40
Underground Conductors and Devices (367)	632,467	156,291	41
Line Transformers (368)	525,888	59,476	42
Services (369)	304,536	31,714	43
Meters (370)	116,763	14,984	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	115,755	26,718	47
<b>Total Distribution Plant</b>	<b>3,378,473</b>	<b>332,294</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	27,800		49
Office Furniture and Equipment (391)	21,940		50
Computer Equipment (391.1)	29,296	241	51
Transportation Equipment (392)	336,140	13,998	52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	56,056	1,825	54



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			49,111 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)	2,135		449,297 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	10,852		614,783 38
Overhead Conductors and Devices (365)	735	(310,451)	252,093 39
Underground Conduit (366)			14,295 40
Underground Conductors and Devices (367)	4,764	(356,249)	427,745 41
Line Transformers (368)	34,227		551,137 42
Services (369)		(227,127)	109,123 43
Meters (370)	4,721		127,026 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(65,201)	77,272 47
<b>Total Distribution Plant</b>	<b>57,434</b>	<b>(959,028)</b>	<b>2,694,305</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,800 49
Office Furniture and Equipment (391)			21,940 50
Computer Equipment (391.1)			29,537 51
Transportation Equipment (392)			350,138 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			57,881 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	3,142	4,140	55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	6,025		57
Miscellaneous Equipment (398)	10,119	2,900	58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>491,754</b>	<b>23,104</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,870,227</b>	<b>355,398</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>3,870,227</b>	 <b>355,398</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			7,282 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			6,025 57
Miscellaneous Equipment (398)			13,019 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>514,858</b>
<b>Total utility plant in service directly assignable</b>	<b>57,434</b>	<b>(959,028)</b>	<b>3,209,163</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>57,434</b>	<b>(959,028)</b>	<b>3,209,163</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<u>0</u>	<u>0</u>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)			38
Overhead Conductors and Devices (365)			39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		20,188	41
Line Transformers (368)			42
Services (369)		55,591	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		10,112	47
<b>Total Distribution Plant</b>	<u>0</u>	<u>85,891</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)		310,451	310,451 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		356,249	376,437 41
Line Transformers (368)			0 42
Services (369)		171,536	227,127 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		65,201	75,313 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>903,437</b>	<b>989,328</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>85,891</u>
 Common Utility Plant Allocated to Electric Department		 60
 <b>Total utility plant in service</b>	 <u><u>0</u></u>	 <u><u>85,891</u></u>



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>903,437</b>	<b>989,328</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>903,437</b>	<b>989,328</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	1,192	2.90%	96	27
Station Equipment (362)	150,638	3.10%	13,871	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	147,982	3.90%	23,698	30
Overhead Conductors and Devices (365)	166,443	3.20%	7,885	31
Underground Conduit (366)	1,861	2.50%	357	32
Underground Conductors and Devices (367)	211,613	3.30%	11,221	33
Line Transformers (368)	205,762	3.20%	17,232	34
Services (369)	169,725	4.40%	5,864	35
Meters (370)	64,576	3.60%	4,388	36
Installations on Customers' Premises (371)	14,102	5.50%	1,052	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	79,358	4.10%	2,620	39
<b>Total Distribution Plant</b>	<b>1,213,252</b>		<b>88,284</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	9,264	2.50%	695	40
Office Furniture and Equipment (391)	15,232	5.40%	1,185	41
Computer Equipment (391.1)	29,296	14.30%	0	42
Transportation Equipment (392)	169,063	15.00%	55,677	43
Stores Equipment (393)	598	4.00%	50	44
Tools, Shop and Garage Equipment (394)	30,118	5.00%	2,848	45
Laboratory Equipment (395)	1,814	5.00%	261	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	4,799	6.70%	403	48
Miscellaneous Equipment (398)	1,411	5.00%	578	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>261,595</b>		<b>61,697</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,474,847</b>		<b>149,981</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
361					1,288	27
362	2,135				162,374	28
363					0	29
364	10,852				160,828	30
365	735				173,593	31
366					2,218	32
367	4,764				218,070	33
368	34,227				188,767	34
369					175,589	35
370	4,721			1,931	66,174	36
371					15,154	37
372					0	38
373					81,978	39
	<u>57,434</u>	<u>0</u>	<u>0</u>	<u>1,931</u>	<u>1,246,033</u>	
390					9,959	40
391					16,417	41
391.1					29,296	42
392					224,740	43
393					648	44
394					32,966	45
395					2,075	46
396					0	47
397					5,202	48
398					1,989	49
399					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>323,292</u>	
	<u>57,434</u>	<u>0</u>	<u>0</u>	<u>1,931</u>	<u>1,569,325</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>1,474,847</u></b>		<b><u>149,981</u></b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	<b>57,434</b>	<b>0</b>	<b>0</b>	<b>1,931</b>	<b>1,569,325</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)				30
Overhead Conductors and Devices (365)		3.20%	10,316	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.30%	12,089	33
Line Transformers (368)				34
Services (369)		4.40%	8,245	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.10%	2,881	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>33,531</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>33,531</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364					0	30
365				93,752	104,068	31
366					0	32
367				119,195	131,284	33
368					0	34
369				95,600	103,845	35
370					0	36
371					0	37
372					0	38
373				44,700	47,581	39
	0	0	0	353,247	386,778	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	0	0	0	353,247	386,778	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<hr/>			
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>33,531</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	0	0	0	353,247	386,778

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.19	26.29	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)			<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	10.50	<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	3	2
Nonfarm Customers	1	3
<b>Total</b>	<b>4</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	110	8
<b>Total</b>	<b>133</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>133</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,407	Tuesday	01/14/2003	18:00	2,466
February	02	4,394	Wednesday	02/12/2003	19:00	2,207
March	03	4,173	Monday	03/10/2003	20:00	2,237
April	04	4,046	Tuesday	04/15/2003	15:00	2,053
May	05	4,124	Wednesday	05/28/2003	15:00	2,142
June	06	5,988	Tuesday	06/24/2003	18:00	2,272
July	07	5,810	Monday	07/07/2003	18:00	2,806
August	08	6,655	Wednesday	08/20/2003	18:00	2,975
September	09	5,920	Monday	09/08/2003	15:00	2,501
October	10	4,074	Wednesday	10/08/2003	12:00	2,242
November	11	4,322	Monday	11/24/2003	18:00	2,211
December	12	4,747	Wednesday	12/17/2003	18:00	2,483
<b>Total</b>		<b>58,660</b>				<b>28,595</b>

**System Name** Lodi Municipal Light and Water

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER, INC



**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		28,597	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>28,597</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		26,905	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		4	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		15	22
<b>Total Used by Company</b>		<b>19</b>	23
<b>Total Sold and Used</b>		<b>26,924</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,673	27
<b>Total Energy Losses</b>		<b>1,673</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.8503%</b>	29
<b>Total Disposition of Energy</b>		<b>28,597</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL ENERGY CHARGE	RG-1	1,320	10,729	1
WATER HEATER ENERGY CHARGE	RW-1	2	7	2
<b>Total Sales for Residential Sales</b>		<b>1,322</b>	<b>10,736</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE ENERGY CHARGE	CG-1	246	9,590	3
LARGE POWER	CP-2	6	6,235	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>252</b>	<b>15,825</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	4	344	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>4</b>	<b>344</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,578</b>	<b>26,905</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		765,022	28,937	<b>793,959</b>	<b>1</b>
		364	23	<b>387</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>765,386</b>	<b>28,960</b>	<b>794,346</b>	
13,556	15,620	591,252	25,298	<b>616,550</b>	<b>3</b>
18,677	27,149	319,391	17,427	<b>336,818</b>	<b>4</b>
<b>32,233</b>	<b>42,769</b>	<b>910,643</b>	<b>42,725</b>	<b>953,368</b>	
		47,011	612	<b>47,623</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>47,011</b>	<b>612</b>	<b>47,623</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>32,233</b>	<b>42,769</b>	<b>1,723,040</b>	<b>72,297</b>	<b>1,795,337</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI				1
Point of Delivery		SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		Substations				5
Total of 12 Monthly Maximum Demands -- kW		58,660				6
Average load factor		66.7767%				7
Total Cost of Purchased Power		1,208,292				8
Average cost per kWh		0.0423				9
On-Peak Hours (if applicable)		7:00 am - 10:00 pm				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,214	1,252			12
	February	1,082	1,125			13
	March	1,063	1,174			14
	April	1,066	987			15
	May	1,063	1,080			16
	June	1,153	1,118			17
	July	1,388	1,418			18
	August	1,451	1,524			19
	September	1,254	1,247			20
	October	1,168	1,074			21
	November	988	1,223			22
	December	1,208	1,275			23
	Total kWh (000)	14,098	14,497			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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**PRODUCTION STATISTICS****Particulars**  
**(a)****Plant**  
**(b)****Plant**  
**(c)****Plant**  
**(d)****Plant**  
**(e)**

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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Lodi	Lodi-Ind 1			
Voltage--High Side	4,160	4,160			
Voltage--Low Side	2,400	2,400			
Num. Main Transformers in Operation	1	1			
Capacity of Transformers in kVA	5,000	5,000			
Number of Spare Transformers on Hand	0	0			
15-Minute Maximum Demand in kW	3,926	2,843			
Dt and Hr of Such Maximum Demand	08/20/2003	08/20/2003			
	18:00	14:00			
Kwh Output	16,980	11,616			

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,675	486	18,587	1
Acquired during year	119	34	1,748	2
<b>Total</b>	<b>1,794</b>	<b>520</b>	<b>20,335</b>	<b>3</b>
Retired during year	162	42	1,963	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,632</b>	<b>478</b>	<b>18,372</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,589	433	15,764	8
In utility's use	7	8	462	9
Inactive transformers on system				10
Locked meters on customers' premises	11			11
In stock	25	37	2,146	12
<b>Total end of year</b>	<b>1,632</b>	<b>478</b>	<b>18,372</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	38	31,068	<b>1</b>
Mercury Vapor	400	1	1,731	<b>2</b>
Sodium Vapor	100	80	40,289	<b>3</b>
Sodium Vapor	150	69	56,798	<b>4</b>
Sodium Vapor	250	12	14,113	<b>5</b>
<b>Total</b>		<b>200</b>	<b>143,999</b>	
<b>Ornamental</b>				
Mercury Vapor	175	9	7,767	<b>6</b>
Mercury Vapor	400	10	17,310	<b>7</b>
Sodium Vapor	70	11	3,454	<b>8</b>
Sodium Vapor	100	56	27,888	<b>9</b>
Sodium Vapor	150	70	41,927	<b>10</b>
Sodium Vapor	250	31	31,641	<b>11</b>
<b>Total</b>		<b>187</b>	<b>129,987</b>	
<b>Other</b>				
NONE				<b>12</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 593 increased due to additional line maintenance and tree trimming that was required.

Account 904 decreased because we had a large power customer file bankruptcy in 2002.

Account 926 Employee Pensions increased due to the payoff of \$20,114 of unfunded pension liability.

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### Property Tax Equivalent (Electric) (Page E-05)

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Total for Utility Plan, Jan 1 does not match because of CWIP from 2002 which was a negative \$803.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

Adjustments for accounts 373, 369, 367, and 365 reflect contributed capital balances moved to E08.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 365, 367, 373, and 369 reflect balances as of January 1, 2003 for contributed capital.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accumulated depreciation for accounts 369 and 373 exceed plant in service because of adjustments for removing Contributed capital from the plant in service values.

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### Rural Line Customers (Page E-15)

#### General footnotes

3 farm customers were not added during 2003. We had three farms where there were 2 meters on one account. During 2003, we made an account for each meter.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	603,443	1
<b>Total Sewage Operating Revenues</b>	<b>603,443</b>	<b>0</b>
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,461	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	2,409	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>4,870</b>	<b>0</b>
<b>Total Operating Revenues</b>	<b>608,313</b>	<b>0</b>
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	124,042	8
Maintenance Expenses (831-834)	82,098	9
Customer Accounting & Collection Expenses (840-843)	39,498	10
Administrative and General Expenses (850-857)	42,537	11
<b>Total Operation and Maintenance Expenses</b>	<b>288,175</b>	<b>0</b>
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	221,720	12
Amortization Expense (404)	1,089	13
Taxes (408)	8,225	14
<b>Total Other Operating Expenses</b>	<b>231,034</b>	<b>0</b>
<b>Total Operating Expenses</b>	<b>519,209</b>	<b>0</b>
<b>NET OPERATING INCOME</b>	<b>89,104</b>	<b>0</b>

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	1,029	53,574	465,667	5
Commercial Revenues	121	14,868	104,513	6
Industrial Revenues	3	965	4,795	7
Revenues from Public Authorities	16	6,685	27,592	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,169</b>	<b>76,092</b>	<b>602,567</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	2	101	876	12
<b>Total Sewage Operating Revenues</b>	<b>1,171</b>	<b>76,193</b>	<b>603,443</b>	



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,461	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	2,461	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	0	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	0	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	0	
<b>Miscellaneous Operating Revenues (635):</b>		
SPECIAL ASSESSMENT REQUEST REVENUE	2,409	6
<b>Total Miscellaneous Operating Revenues (635)</b>	2,409	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	0	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	29,158	1
Power and Fuel for Pumping (821)	44,261	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	14,607	5
Sludge Conditioning Chemicals (825)	7,031	6
Other Chemicals for Sewage Treatment (826)	2,743	7
Other Operating Supplies and Expenses (827)	531	8
Transportation Expenses (828)	13,711	9
Rents (829)	12,000	10
<b>Total Operation Expenses</b>	<b>124,042</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	12,101	11
Maintenance of Collection System Pumping Equipment (832)	2,516	12
Maintenance of Treatment and Disposal Plant Equipment (833)	37,021	13
Maintenance of General Plant Structures and Equipment (834)	30,460	14
<b>Total Maintenance Expenses</b>	<b>82,098</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	22,141	15
Flat Rate Inspections (841)		16
Meter Reading (842)	15,802	17
Uncollectible Accounts (843)	1,555	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>39,498</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	7,343	20
Outside Services Employed (852)	9,624	21
Insurance Expense (853)	13,195	22
Employees Pensions and Benefits (854)	4,401	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	3,665	<b>24</b>
Miscellaneous General Expenses (856)	4,309	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>42,537</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>288,175</b>	<b>0</b>

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>
Social Security	HOURS WORKED	6,528	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,697	2
PSC Remainder Assessment		0	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b>8,225</b>	<b>0</b>

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>	
 <b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		145,503	145,503	6
Collecting Mains and Accessories (313)		594,896	594,896	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		104,182	104,182	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>844,581</b>	<b>844,581</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)		54,635	54,635	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>54,635</b>	<b>54,635</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		1,764,823	1,764,823	18
Preliminary Treatment Equipment (332)		228,120	228,120	19
Primary Treatment Equipment (333)		97,299	97,299	20
Secondary Treatment Equipment (334)		1,515,828	1,515,828	21
Advanced Treatment Equipment (335)		158,449	158,449	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)		833,980	833,980	24
Plant Site Piping (338)		500,602	500,602	25
Flow Metering and Monitoring Equipment (339)		19,255	19,255	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
 Common Utility Plant Allocated to Sewer Department			36
 <b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>5,118,356</b>	<b>5,118,356</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)		4,535	4,535 31
Computer Equipment (372.1)		15,888	15,888 32
Transportation Equipment (373)		204,373	204,373 33
Other General Equipment (379)		125,021	125,021 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>349,817</b>	<b>349,817</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>6,367,389</b>	<b>6,367,389</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>6,367,389</b>	<b>6,367,389</b>

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)		25,518	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>25,518</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			25,518	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	0	0	25,518	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	0	0	0	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>25,518</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>25,518</u></u>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>25,518</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>25,518</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>					
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>
6.000	0			603	<b>603</b>
8.000	0	964		72,643	<b>73,607</b>
10.000	0			214	<b>214</b>
12.000	0			1,036	<b>1,036</b>
15.000	0			1,886	<b>1,886</b>
<b>Total Utility</b>	<b>0</b>	<b>964</b>	<b>0</b>	<b>76,382</b>	<b>77,346</b>

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Mains (Page N-12)

#### General footnotes

Main added in 2003 was financed 100% by developers.

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